that orders were issued in October 1939 directing that cases which involved loss of Government money or revenue should be thoroughly investigated in order that it might be possible to fix responsibility and recoup the loss, and that Government servants were at the same time warned that, wherever it was found that loss of Government money or revenue had been occasioned by the negligence of a Government servant, he would be liable to make it good. We recommend that these orders be brought again to the notice of Government servants."

Government directed that the following orders issued in the Government Resolution, Finance Department, No. 1347/33, dated the 7th October 1939, should be enforced very strictly.

Government is pleased to direct that cases involving loss of Government money or revenue should be thoroughly investigated in order that it may be possible to decide whether the loss should be recouped from the Government servants responsible for it.

2. All Government servants should be warned that wherever it is found that loss of Government money or revenue was occasioned by the negligence of a Government servant he will be liable to make it good.

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13. GENERAL ACCOUNT QUESTIONS AND TREASURY PROCEDURE.

G. R. No. 1468, dated 14th June 1947.

Provincial Schemes connected with War recorded under "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939":

Charging of interest on the capital outlay advanced for,—

Government decided to continue one per cent. per annum as the rate of interest for the year 1947-48 on the capital outlay on the various schemes (except the "Grow More Food Scheme" in which case advances are given free of interest) included under "85-A, Capital Outlay on Provincial Schemes of State Trading".

G. R. No. 6950/33, dated 18th March 1948.

Advance:

Grant of — to Provincial Government servants from West Pakistan employed under the Government of Bombay.

Government directed that interest-free advances equal to three months' pay or Rs. 2,500, whichever is less, might be granted to the Provincial Government servants who came as refugees from areas in West Pakistan and subsequently employed under the Government of Bombay, to enable them to provide themselves with personal equipment essential for their duties as Government servants. The advances were interest-free and recoverable in not more than 36 monthly instalments beginning with the

month following that in which the advance was drawn. Advances to temporary Government servants could be granted against a personal security of some permanent Government servant.

G. R. No. 6488/33, dated 3rd April 1947.

Income Tax (United Kingdom) :
Liability to — of officers intending to retire and take up permanent residence there.

Copies of the Memorandum* from the Government of India, Finance Department (Revenue Divsion), C. No. 26 (28) I.T./46, dated 13th February 1947, should be forwarded to the officers and Departments concerned for information and guidance in continuation of Government Endorsement, Finance Department, No. 9039-D of 7th May 1938.

G. E., F. D., No. 9039-D, dated 7th May 1938.

[Below copy of the Press Communique received with the endorsement No. C. No. 134-I-T/38, dated 6th April 1938, from the Government of India Finance Department, (Central Revenues).] Forwarded to all Departments of the Secretariat and Heads of offices, etc.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT (CENTRAL REVENUES).

New Delhi, the 6th April 1938.

PRESS COMMUNIQUE.

The following revised procedure has been prescribed by the Board of Inland Revenue in the United Kingdom for the assessment to British Income-tax of the emoluments of officers going to Great Britain or Northern Ireland on leave from India commencing with the Income-tax year 1936-37 :

Officers going to Great Britain or Northern Ireland on leave, who maintain a residence there or, if they do not maintain a residence, spend six months or more of the Income-Tax year in those countries, and officers going to either of those countries with the intention of taking up residence there are liable to assessment to British Income tax as persons residing in the United Kingdom.

It has been ruled that the India Office or the High Commissioner for India, as the case may be, is in law responsible for assessing and collecting tax on all payments made by either in respect of the year of charge, such payments including leave pay, overseas pay, remittances and allotments of pay and also arrears of pay issued in respect of that year, but not arrears of pay, etc., relating to previous years.

Advances drawn in the United Kingdom in respect of pay due after the date of embarkation on return to India will continue to be exempt from liability to British Income Tax.

In the case of officers taking up residence in Great Britain or Northern Ireland on retirement, or while on leave pending retirement, no liability to tax will arise in respect of payments made by the India Office or the

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*Not printed in the Digest.